

- a naturally occurring allelic variation of SEQ ID NO: 1 or SEQ ID NO: 2,
- SEQ ID NO: 1 or SEQ ID NO: 2 having one inserted, deleted, or conservatively substituted amino acid,
- N-terminally truncated or C-terminally truncated SEQ ID NO: 1 or SEQ ID NO: 2,
or
- acetylated, glycosylated, amidated, and/or phosphorylated SEQ ID NO: 1 or SEQ ID NO: 2.

29. N-terminally truncated or C-terminally truncated eukaryotic neutral sphingomyelinase having eukaryotic neutral sphingomyelinase enzymatic activity.
30. A medicament containing the eukaryotic neutral sphingomyelinase according to claim 28, together with further auxiliary agents
31. A diagnostic agent containing the eukaryotic neutral sphingomyelinase according to claim 28, together with further auxiliary agents.
32. The eukaryotic neutral sphingomyelinase of claim 28, wherein the sequence is SEQ ID NO: 1 or SEQ ID NO: 2.

33. The eukaryotic neutral sphingomyelinase of claim 28, wherein the sequence is a variant of SEQ ID NO: 1 or SEQ ID NO: 2 having eukaryotic neutral sphingomyelinase enzymatic activity, wherein the variant is a naturally occurring allelic variation of SEQ ID NO: 1 or SEQ ID NO: 2.
34. The eukaryotic neutral sphingomyelinase of claim 28, wherein the sequence is a variant of SEQ ID NO: 1 or SEQ ID NO: 2 having eukaryotic neutral sphingomyelinase enzymatic activity, wherein the variant is SEQ ID NO: 1 or SEQ ID NO: 2 having one inserted, deleted, or conservatively substituted amino acid.
35. The eukaryotic neutral sphingomyelinase of claim 28, wherein the sequence is a variant of SEQ ID NO: 1 or SEQ ID NO: 2 having eukaryotic neutral sphingomyelinase enzymatic activity, wherein the variant is N-terminally truncated or C-terminally truncated SEQ ID NO: 1 or SEQ ID NO: 2.
36. The eukaryotic neutral sphingomyelinase of claim 28, wherein the sequence is a variant of SEQ ID NO: 1 or SEQ ID NO: 2 having eukaryotic neutral sphingomyelinase enzymatic activity, wherein the variant is acetylated, glycosylated, amidated, and/or phosphorylated SEQ ID NO: 1 or SEQ ID NO: 2.